



PTO/SB/21 (09-04)

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<b>TRANSMITTAL FORM</b>  (to be used for all correspondence after initial filing)	Application Number	10/051,782	
	Filing Date	January 15, 2002	
	First Named Inventor	Stephen F. Gass	
	Art Unit	3724	
	Examiner Name	Boyer D. Ashley	
Total Number of Pages in This Submission	3	Attorney Docket Number	SDT 326A

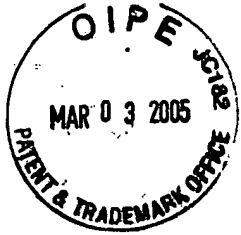
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SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT			
Firm Name	SD3, LLC		
Signature			
Printed name	David A. Fanning		
Date	February 28, 2005	Reg. No.	33,233

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of

Date: February 28, 2005

STEPHEN F. GASS and J. DAVID FULMER

Serial No.: 10/051,782

Examiner Boyer D. Ashley

Filed: January 15, 2002

Group Art Unit 3724

For: MITER SAW WITH IMPROVED SAFETY SYSTEM

To: Commissioner for Patents  
Attention: Examiner Boyer D. Ashley  
Group Art Unit 3724  
P.O. Box 1450  
Alexandria, Virginia 22313-1450

**COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE**

Applicants received a Notice of Allowance mailed December 1, 2004 for the above-identified patent application. In the Notice, the Examiner allowed claims 1, 4, 5, 7 and 20-35. Applicants agree with the Examiner's conclusion regarding the patentability of the claims without necessarily agreeing with or acquiescing in the Examiner's other statements. Applicants believe the claims are allowable because the cited references fail to disclose, teach or suggest the subject matter recited in the claims.

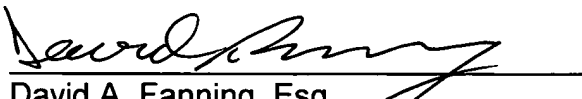
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Renee Knight

Respectfully submitted,

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